

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA AND	)	
NICK AQUINO, REVENUE OFFICER,	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	C.A. NO.
	)	
GERTRUDE WEAVER, EXECUTIVE DIRECTOR	)	
BELMONT IMPROVEMENT ASSOC. INC.	)	
	)	
Defendant.	)	

COMPLAINT TO ENFORCE  
INTERNAL REVENUE SUMMONS

For their Complaint, the United States of America and Nick Aquino, Revenue Officer, Internal Revenue Service, by their attorneys, allege as follows:

I.

This is a proceeding brought under authority of I.R.C. § 7604(a), (26 U.S.C. § 7604 (a)), to enforce judicially an Internal Revenue Summons issued pursuant to Section 7602 to enable Plaintiffs to prepare Return of Organization Exempt From Income (Forms 990) for the years ending December 31, 1999 and December 31, 2000.

II.

Plaintiff Revenue Officer is authorized to issue Internal Revenue Summonses pursuant to Section 7602.

- 2 -

III.

The address of the Defendant, Gertrude Weaver, (hereinafter "Defendant") is 4087 Lancaster Avenue, Philadelphia, Pennsylvania, such address being within the jurisdiction of this Court.

IV.

Plaintiff Revenue Officer is presently conducting an investigation with respect to the determination of the outstanding tax liabilities of Belmont Improvement Assoc. Inc.

V.

On March 19, 2002, a copy of a Summons was served upon Defendant by hand delivering the summons to the defendant at her place of business. The summons directed the Defendant to appear on the 5<sup>th</sup> day of April, 2002 at 10:00 A.M. at the office of the Internal Revenue Service, 600 Arch Street, Philadelphia, Pennsylvania, to testify and produce certain documents and records necessary to prepare Return of Organization Exempt from Income (Forms 990) for the years ending December 31, 1999 and December 31, 2000, as is more fully set forth in the Summons. The original of the Summons served upon the Defendant is attached hereto and incorporated herein as Exhibit 1.

- 3 -

VI.

The Defendant did not appear before the Revenue Officer Nick Aquino. The Declaration of Plaintiff Revenue Officer reciting the failure to comply with the Summons is attached hereto and incorporated as Exhibit 2.

VII.

It was and continues to be essential to the determination of the outstanding federal tax liabilities of Belmont Improvement Assoc. Inc., that the defendant be required to testify and produce those records and documents demanded by the Summons, which are not in the possession of the Plaintiffs.

VIII.

As indicated above, the investigation is being conducted for a legitimate purpose and the information sought may be relevant to that purpose. The plaintiffs have complied with the administrative procedures required by the Internal Revenue Code of 1986, as amended.

WHEREFORE, Plaintiffs respectfully pray:

1. That this Court enter an Order directing the Defendant to show cause why she should not comply with and obey the aforementioned Summons in each and every requirement thereof.

- 4 -

2. That the Court enter an order directing the Defendant to obey the aforementioned Summons in each and every requirement thereof to the extent that he has not complied and to order that he testify, produce the books, records and other information as called for by the summons before Plaintiff Revenue Officer or any other properly designated officer of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court render such other and further relief as is just and proper.

Respectfully submitted,

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